

FILED

AUG 8 7 2012

UNITED STATES DISTRICT COURT
THE NORTHERN DISTRICT OF MISSISSIPPI

DAVID CREWS, CLERK
BY *[Signature]* Deputy

UNITED STATES OF AMERICA AND DYNESHA
MCGEACHY, REVENUE OFFICER OF THE
INTERNAL REVENUE SERVICE,

Petitioners,

v.

THEODRIC WATSON as DIRECTOR of
CASE MANAGEMENT ASSOCIATES, INC.

Respondent.

Civil No. 2:12-CV-145-MPM-JMV

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

The United States of America and Dynesha McGeachy, Revenue Officer of the Internal Revenue Service, by their attorney, Felicia C. Adams, United States Attorney for the Northern District of Mississippi, show unto the Court as follows:

I

This is a proceeding brought pursuant to the provisions of I.R.C. Sections 7402(b) and 7604(a) of Title 26, United States Code, to judicially enforce an Internal Revenue Service summons.

II

Petitioner, Dynesha McGeachy, is a Revenue Officer of the Internal Revenue Service employed in the SB/SE Division, Gulf States Area of the Internal Revenue Service at Memphis, TN. Revenue Officer McGeachy is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in

I.R.C. Section 7602 of Title 26, U.S.C., and Treas. Reg. Section 301.7602-1, 26 C.F.R. Section 301.7602-1, as set forth in the declaration of Revenue Officer McGeachy, attached hereto as Exhibit B and incorporated herein as part of this petition.

III

The respondent, Theodric Watson, (hereinafter respondent) resides at 2095 Lyles Rd., Senatobia, MS 38668 within the jurisdiction of this Court.

IV

Revenue Officer Dynesha McGeachy is conducting an investigation into the collection of the tax liability of Case Management Associates, Inc., to compel Theodric Watson to provide collection information for the employment tax periods ended December 31, 2009; March 31, 2010; June 30, 2010; September 30, 2010; December 31, 2010; June 30, 2011, and the unemployment tax period ended December 31, 2010.

V

The respondent, Theodric Watson, is in possession and control of the testimony, books, papers, and other data which are relevant to the above-described investigation.

VI

On February 28, 2012, an Internal Revenue Service summons was issued by Revenue Officer McGeachy directing the respondent to appear before Revenue Officer McGeachy on March 29, 2012, at

the Internal Revenue Service office, 22 N. Front Street, Memphis, TN 38103-2162, to testify and produce for examination, books, papers, records, and other data described in the summons. An attested copy of the summons was left at the last and usual place of abode of the taxpayer by Revenue Officer McGeachy on March 9, 2012, as set forth in the declaration of Revenue Officer Dynesha McGeachy. A copy of the original summons is attached hereto as Exhibit A and incorporated herein as a part of this petition.

VII

On March 29, 2012, the respondent, Theodric Watson, failed to appear and comply with the summons. The respondent's refusal to comply with the summons continues to date, as set forth in the declaration of Revenue Officer McGeachy.

VIII

The books, papers, records, and other data sought by the summons are not already in the possession of the Internal Revenue Service.

IX

All administrative actions required by the Internal Revenue Code for the issuance of a summons have been taken.

X

There is no Justice Department referral in effect within the meaning of 26 U.S.C. Section 7602(d) with respect to the respondent.

XI

It is necessary for the government to obtain the testimony and to examine the books, papers, records, and other data sought by the summons in order to properly investigate the collection of the Federal tax liability of Case Management Associates, Inc., to compel Theodric Watson to provide collection information for the employment tax periods ended December 31, 2009; March 31, 2010; June 30, 2010; September 30, 2010; December 31, 2010; June 30, 2011, and the unemployment tax period ended December 31, 2010, as evidenced by the declaration of Revenue Officer Dynesha McGeachy, attached hereto and incorporated herein as part of this petition.

WHEREFORE, the petitioners respectfully request:

1. That this Court enter an order directing the respondent to show cause, if any, why he should not comply with and obey the summons issued to him, and each and every requirement of that summons. Because of the necessity of personal service, it is requested that the show cause hearing requested herein be scheduled no sooner than 45 days from the date of the order setting the hearing.

2. That this Court enter an order directing the respondent to obey the summons issued to him, and each and every

Requirement of that summons, by ordering the attendance, testimony and production of the books, papers, records and other data as is required and called for by the terms of the summons before Revenue Officer McGeachy or any other proper officer or employee of the Internal Revenue Service, at such time and place as may be fixed by the Revenue Service, or any other proper officer or employee of the Internal Revenue Service.

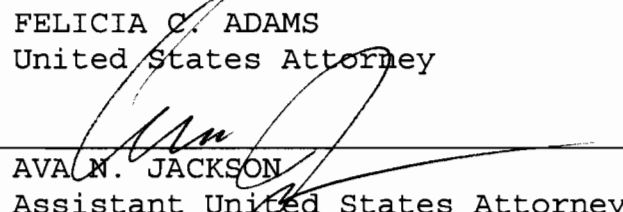
3. That the United States recover its costs in maintaining this action.

4. That the Court grant such other and further relief as is just and proper.

Respectfully submitted, this the 7th day of August, 2012.

FELICIA C. ADAMS
United States Attorney

By: _____


AVA N. JACKSON
Assistant United States Attorney
Mississippi Bar No. 2959
900 Jefferson Avenue
Oxford, Mississippi 38655-3608
Tel: (662) 234-3351
Fax: (662) 234-3318



Summons

In the matter of **CASE MANAGEMENT ASSOCIATES INC, 1101 CHAMBLISS RD, MEMPHIS, TN 38116-6330**

Internal Revenue Service (Division): **SMALL BUSINESS/SELF EMPLOYED**

Industry/Area (name or number): **SB/SE AREA 5 (25)**

Periods: **See Attachment 1 to Summons Form 2039 for Period Information**

The Commissioner of Internal Revenue

To: **THEODRIC WATSON**

At: **2095 LYLES RD, SENATOBIA, MS 38668**

You are hereby summoned and required to appear before DYNESHA N MCGEACHY, an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

All documents in your possession and control reflecting the assets and liabilities of the above named taxpayer(s) including, but not limited to, the following: all bank statements, checkbooks, canceled checks, savings account passbooks, and records of certificates of deposit, for the period January 1, 2011 to February 29, 2012, regarding accounts or assets held in the name of the taxpayer(s) or held for the benefit of the taxpayer(s); all records or documents regarding stocks and bonds, deeds or contracts regarding real property, current registration certificates for motor vehicles, and life or health insurance policies currently in force, any of which items are owned, wholly or partially, by the taxpayer(s), or in which the taxpayer(s) have a security interest, or held for the benefit of either or both of the taxpayer(s), so that a current Collection Information Statement may be prepared. A blank copy of such Collection Information Statement is attached hereto to guide you in the production of the necessary documents and records.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

22 N FRONT STREET, MEMPHIS, TN 38103-2162 (901) 544-0313

Place and time for appearance at 22 N FRONT STREET, MEMPHIS, TN 38103-2162



IRS

Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039(Rev. 10-2010)
Catalog Number 21405J

on the 29th day of March, 2012 at 9:30 o'clock a m.

Issued under authority of the Internal Revenue Code this 28th day of February, 2012

Dynesha N McGeachy

DYNESHA N MCGEACHY

Signature of Issuing Officer

REVENUE OFFICER

Title

Signature of Approving Officer (if applicable)

Title

EXHIBIT "A"

Original -- to be kept by IRS



Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date

3/9/2012

Time

1:30 P.M.

**How
Summons
Was
Served**

1. ☐ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.
2. ☒ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any):
3. ☐ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address:

Signature

John F. Synesky Jr. Esq.

Title

Revenue Officer

4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: _____

Time: _____

Name of Noticee: _____

Address of Noticee (if mailed): _____

**How
Notice
Was
Given**

- | | |
|---|--|
| <input type="checkbox"/> I gave notice by certified or registered mail to the last known address of the noticee. | <input type="checkbox"/> I gave notice by handing it to the noticee. |
| <input type="checkbox"/> I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any). | <input type="checkbox"/> In the absence of a last known address of the noticee, I left the notice with the person summonsed. |
| | <input type="checkbox"/> No notice is required. |

Signature

Title

I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature

Title

Attachment 1 to Summons Form 2039

In the matter of **CASE MANAGEMENT ASSOCIATES INC**

Period information: Form 940 for the calendar period ending December 31, 2010 and Form 941 for the quarterly periods ending December 31, 2009, March 31, 2010, June 30, 2010, September 30, 2010, December 31, 2010 and June 30, 2011

UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF TENNESSEE

UNITED STATES OF AMERICA, and)	
)	
Petitioner)	
)	
v.)	Civil Action No.
)	
THEODRIC WATSON, Director)	
CASE MANAGEMENT ASSOCIATES INC)	
)	
Respondent)	

DECLARATION

DYNESHA N MCGEACHY, the declarant herein declares:

1. I am a duly commissioned Revenue Officer employed in the Small Business/Self-Employed Division Gulf States Compliance Area of the Internal Revenue Service at 22 N. Front Street, Memphis, TN 38103-2162.
2. In my capacity as a Revenue Officer I am conducting an investigation into the collection of the tax liability of Case Management Associates INC for the employment tax periods ending: December 31, 2009, March 31, 2010, June 30, 2010, September 30, 2010, December 31, 2010, June 30, 2011 and the unemployment tax period ending December 31, 2010.
3. In furtherance of the above investigation and in accordance with Section 7602 of Title 26, U.S.C., I issued on February 28, 2012, an administrative summons, Internal Revenue Service Form 2039, to Theodric Watson, to give testimony and to produce for

examination books, papers, records, or other data as described in said summons. The summons is attached to the petition as Exhibit A.

4. In accordance with Section 7603 of Title 26, U.S.C., on March 9, 2012, I served an attested copy of the Internal Revenue Service summons described in paragraph three above on the respondent, Theodric Watson, by leaving a copy at the last and usual place of abode, as evidenced in the certificate of service on the reverse side of the summons.

5. On March 29, 2012, the respondent Theodric Watson, did not appear in response to summons. The respondent's refusal to comply with the summons continues to the date of this declaration.

6. On April 10, 2012, a letter was mailed to the respondent, Theodric Watson, setting a meeting date of May 2, 2012, for a second opportunity to comply with the summons. Respondent did not appear for the scheduled appointment and his refusal to comply with the summons continues to the date of this declaration.

7. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

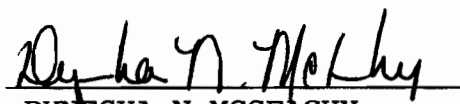
8. There is no Justice Department referral in effect within the meaning of Section 7602 of Title 26, U.S.C. with respect to the respondent

9. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

10. It is necessary to obtain the testimony and to examine the books, papers, records, or other data sought by the summons in order to collect the federal tax liability of Case Management Associates Inc for the employment tax periods of December 31, 2009, March 31, 2010, June 30, 2010, September 30, 2010, December 31, 2010, June 30, 2011 and the unemployment tax period of December 31, 2010.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 2 day of July, 2012.


DYNESHA N MCGEACHY,
REVENUE OFFICER